

**COMBINED DECLARATION FOR PATENT APPLICATION AND
POWER OF ATTORNEY**

(Includes Reference to PCT International Applications)

Attorney's Docket Number
F-7348

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

STABLY DISPERSED MAGNETIC VISCOUS FLUID

the specification of which (check only one item below):

☐ is attached hereto.

☐ was filed as United States application

Serial No.

and was amended

on _____ (if applicable).

☒ was filed as PCT international application

Number PCT/JP01/06574

on July 31, 2001

and was amended under PCT Article 19

on December 25, 2001 (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) or (f), §365(b) of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

PRIOR FOREIGN/PCT APPLICATION(S) AND ANY PRIORITY CLAIMS UNDER 35 U S C 119			
Country (if PCT indicate "PCT")	Application Number	Date of Filing	Priority Claimed Under 35 USC 119
Japan	2000-231263	July 31, 2000	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

COMBINED DECLARATION OF PATENT APPLICATION AND
POWER OF ATTORNEY (Continued)
(Includes Reference to PCT International Applications)

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I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

C. Bruce Hamburg	Reg. No. 22,389
Frank J. Jordan	Reg. No. 20,456
Herbert F. Ruschmann	Reg. No. 35,341
Jacqueline M. Steady	Reg. No. 44,354
Marvin Turken	Reg. No. 18,330
Alfred D'Andrea	Reg. No. 27,752
Lawrence I. Wechsler	Reg. No. 36,049


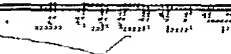
Send Correspondence To: Jordan and Hamburg LLP
122 East 42nd Street
New York, New York 10168

Direct Telephone Calls to:
C. Bruce Hamburg
(212) 986-2340

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full Name of First or sole Inventor	Inventor's Signature	Date
Katsuhiko HATA	Katsuhiko Hata	APR. 22. 2002
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Post Office Address		
c/o Bando Chemical Industries Ltd. 2-15, Meiwadori 3-chome, Hyogo-ku Kobe-shi, Hyogo, 652-0883, Japan		

Full Name of Second Inventor	Inventor's Signature	Date
Nozomi KIGA	Nozomi Kiga	APR. 22. 2002
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Post Office Address		
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Full Name of Third Inventor	Inventor's Signature	Date
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c/o Kao Corporation Research Laboratories 1334, Minato Wakayama-shi, Wakayama, 640-8580, Japan		

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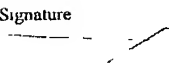
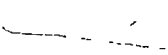
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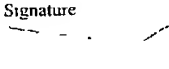
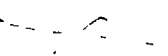
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